AMENDMENTS TO THE SPECIFICATION

Please delete the section heading at page 6, line 23.

Please delete the section heading at page 7, line 1.

Please replace the section heading at page 7, line 11 with the following rewritten section heading:

-- MEANS FOR SOLVING THE PROBLEMSSUMMARY OF THE INVENTION --

Please delete the section heading at page 10, line 16.

Please replace the paragraphs beginning at page 11, line 6 that end at page 12, line 2 with the following rewritten paragraphs:

- -- Fig. 1 is a <u>cross-sectional perspective</u> view for <u>the purpose of illustrating</u> the propagation of a basal plane dislocation from an SiC monocrystal substrate to an epitaxial layer-;
 - Fig. 2 is a schematic configuration view of a CMP apparatus-;
- Fig. 3 is a cross-sectional view for showing an example of a pn diode formed by using an SiC substrate with an epitaxial film in which the surface of the substrate has been treated by the method with relation to an embodiment of the present invention.
- Fig. 4 is a graph indicating the measurement results of a basal plane dislocation density in the epitaxial film with relation to an embodiment and a comparison example of the present invention-; and
- Fig. 5 is a view Figs. 5(a)-(e) are various views for illustrating the configuration for suppressing a basal plane dislocation to an epitaxial film with relation to the present invention. --

Please **delete** the section heading and the entire section beginning at page 12, line 4 that ends at page 13, line 7 in its entirety.

Please replace the section heading at page 13, line 9 with the following rewritten section heading:

-- BEST MODE OF CARRYING OUTDETAILED DESCRIPTION OF THE INVENTION --

Application No. Not Yet Assigned Paper Dated September 25, 2006 In Reply to USPTO Correspondence of N/A Attorney Docket No. 1217-062849

Please replace the paragraph at page 13, line 11 with the following rewritten paragraph:

-- An embodiment of the present invention will be described below in detail. For the lattice orientation and lattice plane in the present description, an individual orientation and an individual plane are represented by <u>brackets: "[]"</u> and <u>parenthesis: "()"</u>, respectively. Although a negative index is subject to attachment of "-" (<u>barminus sign</u>) over a number based on crystallography, a negative sign is instead attached in front of the number in order to prepare the present patent specification. --